

From: Joseph Labuda
Sent: Friday, December 29, 2023 3:03 PM
To: Fitzgerald, Maureen P.; Jamie Felsen; Michael Mule; Jeremy Koufakis
Subject: Fwd: Star v. Voynow
Attachments: Page from Court Conference Transcript 12-13-23.pdf

Maureen,

In furtherance of our meet and confer today you stated that Voynow did not create/use their own review checklist but instead used the review checklist prepared by PPC/Thomson Reuters. Additionally, you also stated that Voynow will provide a declaration stating this but would not provide the actual checklist. As you can see in the transcript attached, Judge Merkyl stated that if a check list was used by Voynow (regardless of its origin) that it should be produced when it stated the following:

"I am directing the parties to meet and confer to confirm whether or not – to confirm what Voynow's business practice was. If there was a checklist, Ms. Fitzgerald, please provide it."

Judge Merkyl did not distinguish between checklists to be produced but said if there was one to produce it. As such, we kindly ask that you provide the checklist and attach it as an exhibit to Voynow's declaration. Again, it is preferable to have the actual review checklist from the period Voynow provided services to Star but if Voynow does not have possession, custody, or control over one from this period they can provide a current PPC one and state that they used a similar PPC checklist with their clients during the time Voynow was engaged with Star.

Furthermore, it does not seem like a "review checklist" from PPC is available separately on Thomson Reuters' website. Instead, they seem to be a section within their guide books and the review checklist Voynow used must be in one of the two books:

1. [PPC's Guide to Compilation & Review Engagements: The Trusted Guide \(thomsonreuters.com\)](https://www.thomsonreuters.com/guides/ppc-guide-to-compilation-and-review-engagements)
2. [PPC's Guide to Dealerships | Audit and Accounting | Thomson Reuters TRTA](https://www.thomsonreuters.com/guides/ppc-guide-to-dealerships-audit-and-accounting)

If you click on these links, you can view the table of contents for each book. We would like you to let us know which of those books has the review checklist Voynow used by January 3 (or if Voynow used both checklists).

While the declaration does not need to be provided before January 5, please provide your response to this email by January 3 as, if we are still in disagreement, we will need to file a joint letter with the Court by January 5 and need time to draft it prior.

Thanks

Joe

Proceedings

1 please do so. But we need a definitive answer about
2 whether or not Voynow had their own internal blank
3 checklists that the accountants would use for review
4 engagements or whether or not they were simply using the
5 AICPA form. Is that clear to you, Ms. Fitzgerald? Do
6 you understand what I'm saying?

7 MS. FITZGERALD: Yes.

8 THE COURT: Okay. So on this issue, the
9 plaintiff's request for the documents in the motion that
10 I ordered defendants to provide them is denied without
11 prejudice because I don't have sufficient evidence before
12 me to establish that the documents exist. But I am
13 directing the parties to meet and confer to confirm
14 whether or not -- to confirm what Voynow's business
15 practice was. If there was a checklist, Ms. Fitzgerald,
16 please provide it. If there was no checklists, please
17 come up with some sort of a workaround to have that fact
18 documented in the discovery record whether it is one
19 quick interrogatory or declaration. We have to close
20 this issue out. Ms. Fitzgerald, does that work for you?

21 MS. FITZGERALD: Yes.

22 THE COURT: All right. So the next two issues
23 that were raised pertain to the filing that was made in
24 August, document 108.

25 First was a motion to quash a subpoena to

From: Joseph Labuda
Sent: 1/3/2024 5:47:30 PM
To: Fitzgerald, Maureen P.; Jamie Felsen; Michael Mule; Jeremy Koufakis
Subject: RE: Star v. Voynow

Maureen –

I have not heard back from you as to my email below.

Unless we hear from you today, we will assume you are not in agreement with our request and will write to the Court about this dispute.

If you intend to submit any comments in our joint letter, please send us your comments by 3pm on Friday so we can insert your portion into letter.

Joe

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